

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

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In re:	PROMESA
	Title III
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,	
as representative of	Case No. 17 BK 3283-LTS
THE COMMONWEALTH OF PUERTO RICO, <i>et al.</i>	(Jointly Administered)
Debtors. <sup>1</sup>	

-----X

In re:	PROMESA
	Title III
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,	
as representative of	Case No. 17 BK 3284-LTS
PUERTO RICO SALES TAX FINANCING CORPORATION ("COFINA"),	
Debtor.	

-----X

**COVER SHEET TO SIXTH MONTHLY FEE APPLICATION OF O'NEILL &  
BORGES LLC FOR COMPENSATION FOR SERVICES RENDERED  
AND REIMBURSEMENT OF EXPENSES AS ATTORNEYS TO THE  
FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO  
RICO, AS REPRESENTATIVE OF DEBTOR, PUERTO RICO SALES TAX  
FINANCING CORPORATION FOR THE PERIOD OF OCTOBER 1, 2017  
THROUGH OCTOBER 31, 2017**

<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor's respective title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four (4) Digits of Federal Tax ID: 3747).

Name of applicant	O'Neill & Borges LLC ("O&B")
Authorized to provide professional services to:	Financial Oversight and Management Board, as Representative for the Debtor Pursuant to PROMESA Section 315(b)
Time period covered by this application:	October 1, 2017 through October 31, 2017
Amount of compensation sought as actual, reasonable and necessary:	\$2,357.55
Amount of expense reimbursement sought as actual, reasonable and necessary:	\$184.90
Total amount for this invoice:	\$2,524.45

This is a: X monthly \_\_\_ interim \_\_\_ final application

This is O&B's sixth monthly fee application in these cases.

On November 17, 2017 sent to:

**FOMB:**

Financial Oversight and Management Board  
40 Washington Square South  
Office 314A

New York, NY 10012

Attn: Professor Arthur J. González  
FOMB Board Member

and

Proskauer Rose LLP,  
Eleven Times Square  
New York, NY 10036

Attn: Martin J. Bienenstock, Esq.  
Ehud Barak, Esq.,

and

Proskauer Rose LLP  
70 West Madison Street  
Chicago, IL 60602

Attn: Paul V. Possinger, Esq.

**Counsel for AAFAF:**

O'Melveny & Myers LLP

Times Square Tower

7 Times Square

New York, NY 10036

Attn: John J. Rapisardi, Esq.

Suzanne Uhland, Esq.

Diana M. Pérez, Esq.

**Office of United States Trustee:**

Office of the United States Trustee  
for the District of Puerto Rico

Edificio Ochoa

500 Tanca Street

San Juan, PR 00901

(In re: Commonwealth of Puerto Rico)

**Fee Examiner:**

Godfrey & Kahn, S.C.

One East Main Street

Suite 500

Post Office Box 2719

Madison, WI 53701-2719

Attn: Brady C. Williamson

**Co-Counsel for the Official Committee of Unsecured Creditors:**

Paul Hastings LLP

200 Park Avenue

New York, NY 10166

Attn: Luc. A. Despina, Esq.

Andrew V. Tenzer, Esq.

Michael E. Comerford, Esq.

G. Alexander Bongartz, Esq.

and

Casillas, Santiago & Torres, LLC (Proposed)

El Caribe Office Building

53 Palmeras Street, Suite 1601

San Juan, PR 00901-2419

Attn: Juan J. Casillas Ayala, Esq.  
Diana M. Batlle-Barasorda, Esq.  
Alberto J.E. Añeses Negrón, Esq.  
Ericka C. Montull-Novoa, Esq.

**Co-Counsel for the Official Committee of Retirees:**

Jenner & Block LLP

919 Third Avenue

New York, NY 1022-3908

Attn: Robert Gordon, Esq.  
Richard Levin, Esq.

And

Bennazar, García & Millian, C.S.P.

Edificio Union Plaza, PH-A Piso 18

416 Ave. Ponce de León

Hato Rey, PR 00918

Attn: A.J. Bennazar-Zequeira, Esq.

**Summary of Legal Fees for the Period October 1, 2017 through October 31, 2017**

Professional	Position/Title	Department	Hourly Billing Rate	Total Billed Hours	Total Compensation
Hermann D. Bauer	Member	Litigation	\$ 280.00	2.70	\$ 756.00
Joamanda Morales Vega	Associate	Corporate	\$ 175.00	0.70	\$ 122.50
Gabriel L. Olivera Dubon	Associate	Litigation	\$ 175.00	1.90	\$ 332.50
Paula A. Gonzalez Montalvo	Associate	Litigation	\$ 165.00	7.40	\$ 1,221.00
Milagros Marciano Baez	Paralegal	Litigation	\$ 125.00	1.50	\$ 187.50

**Totals** 14.20 \$ 2,619.50

**Less: 10% Courtesy discount** \$ (261.95)

<b>SUMMARY OF LEGAL FEES</b>	<b>\$ 2,357.55</b>
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**Summary of Disbursements for the Period October 1, 2017 through October 31, 2017**

Description - Expenses	Amounts
Duplicating	\$ 72.50
Westlaw	\$ 112.40

**Totals** \$ 184.90

<b>SUMMARY OF DISBURSEMENTS</b>	<b>\$ 184.90</b>
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**Summary of Legal Fees for the Period October 1, 2017 through October 31, 2017**

<b>Task Code</b>	<b>Matter Description</b>	<b>Total Billed Hours</b>	<b>Total Fees Requested</b>
202	Legal Research	7.40	\$ 1,221.00
207	Non-Board Court Filings	0.40	\$ 112.00
209	Adversary Proceeding	3.20	\$ 623.00
212	General Administration	1.70	\$ 476.00
219	Docketing	1.50	\$ 187.50
			<b><u>\$ 2,619.50</u></b>
Less: 10% Courtesy Discount			\$ (261.95)
<b>TOTALS</b>		<b>14.20</b>	<b>\$ 2,357.55</b>

O&B requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (*i.e.*, payment of ninety percent (90%) of the compensation sought, in the amount of \$2,121.80, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$184.90) in the total amount of \$2,306.70.

**Exhibit A**



250 AVE. MUNOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

O'NEILL & BORGES LLC

FOMB IN RE COFINA TITLE III

November 3, 2017  
Bill #: 311691  
Billing Attorney: CGB

### BILLING SUMMARY

For Professional Services Rendered and Reimbursable Expenses for the period ending  
October 31, 2017:

Client.Matter: P1702 - 0

RE: GENERAL

Total Professional Services	\$ 2,619.50
Less Discount	<u>\$ -261.95</u>
Net Professional Services	\$ 2,357.55
Total Reimbursable Expenses	<u>\$ 184.90</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 2,542.45</b>

O'NEILL & BORGES LLC

Client.Matter: P1702 . 0  
RE: GENERAL

PROFESSIONAL SERVICES

Date	Atty	Task	Description	Hours	Rate	Amount
10/02/17	MMB	219	Review emails from H. Bauer regarding docket, chart entries.(.10) Conference with U. Fernandez regarding standing order on MLS procedures, docketing.(.50) Docket entries for H. Bauer, U. Fernandez, D. Pérez regarding various MLS.(.10) Update MLS chart.(.30)	1.00	125.00	125.00
10/06/17	HDB	207	Review AAFAF's objection to COFINA Agent's Centerview Application.	.20	280.00	56.00
10/11/17	HDB	212	Review Secretary of Treasury's statements regarding excise taxes potential substitutes for sales tax.	.20	280.00	56.00
10/11/17	HDB	209	Receive and review Joinder Of National Public Finance Guarantee Corporation To Informative Motion Of COFINA Senior Bondholders' Coalition With Respect To Motion Of COFINA Agent For Order Confirming That 48 U.S.C. § 2125 Applies To COFINA Agent filed in Case No. 17-3283.	.20	280.00	56.00
10/12/17	HDB	209	Tel. conf. with Miguel Rodriguez Marxuach, counsel for 330 Centers, regarding settlement and issues related to the Notice of Removal in 17-AP-227.	.30	280.00	84.00
10/12/17	MMB	219	Docket court notice received by mail dated October 12, 2017, regarding order approving stipulation docket 420 in case 17-00133 - H. Bauer, U. Fernandez, D. Pérez.	.10	125.00	12.50
10/12/17	MMB	219	Docket court notice received by mail dated October 12, 2017, regarding stipulation and order regarding summary judgment briefing schedule, cases 17-03284, 17-00133 - H. Bauer, U. Fernandez, D. Pérez.	.20	125.00	25.00
10/16/17	HDB	212	Receive and review COFINA Agent Fee Application.	.20	280.00	56.00

Bill #: 311691

November 3, 2017

10/17/17	HDB	212	Receive and review scheduling order concerning COFINA Agents Motion Pursuant to 48 U.S.C. § 2161 and 11 U.S.C. § 105(a) for Order: (I) Confirming that 48 U.S.C. § 2125 applies to the COFINA Agent; (II) Confirming Retention of Local Counsel; and (III) Clarifying Payment of Fees and Expenses of COFINA Agent and Her Professionals.	.10	280.00	28.00
10/17/17	MMB	219	Docket court notice received by mail dated October 17, 2017, regarding scheduling order (docket no. 1452 in case 17-03283) - H. Bauer, U. Fernandez, D. Pérez.	.20	125.00	25.00
10/18/17	HDB	212	Receive and review Order denying COFINA Agent authorization to retain financial advisor.	.10	280.00	28.00
10/18/17	JMV	209	Review Subpoena to Produce Documents received in connection with case number 17-BK-3283 LTS; (.20) preparing draft of letter to COFINA in connection with the foregoing. (.50)	.70	175.00	122.50
10/20/17	PAG	202	Meet with H. D. Bauer prior to preparing the draft memorandum regarding agency contracts under Puerto Rico law to address questions regarding the scope of authority of agents.	.20	165.00	33.00
10/20/17	PAG	202	Read and analyze applicable Puerto Rico Civil Code dispositions and pertinent case law prior to preparing draft memorandum regarding agency contracts under Puerto Rico law to address questions regarding the scope of authority of agents.	1.70	165.00	280.50
10/20/17	PAG	202	Draft memorandum regarding agency contracts under Puerto Rico law to address questions regarding the scope of authority of agents.	2.10	165.00	346.50
10/20/17	PAG	202	Read and analyze applicable scholarly work on agency law in Puerto Rico prior to continuing to draft memorandum regarding agency contracts under Puerto Rico law.	1.20	165.00	198.00
10/20/17	PAG	202	Incorporate scholarly work on agency law in Puerto Rico to draft memorandum regarding agency contracts under Puerto Rico law.	.90	165.00	148.50
10/23/17	HDB	212	Review cites and finalize agency memorandum.	1.10	280.00	308.00
10/23/17	HDB	209	Receive and review Motion to dismiss case as to Merced Capital and Varde Funds in 17-AP-133.	.10	280.00	28.00

Bill #: 311691

November 3, 2017

10/23/17	HDB	207	Receive and review AAFAF's Response to the COFINA Senior Bondholders' Coalition's Informative Motion Seeking to Confirm that 48 U.S.C. § 2125 Applies to COFINA Agent.	.20	280.00	56.00
10/23/17	PAG	202	Final review and edit of draft memorandum on agency contracts under Puerto Rico law to address questions regarding the scope of authority of agents.	1.30	165.00	214.50
10/31/17	GOD	209	Assist in the preparation of the Informative Motion of Financial Oversight and Management Board for Puerto Rico Regarding Joint Informative Motion of Commonwealth Agent and COFINA Agent Submitting Revised Proposed Scheduling Order in adversary proceeding 17-257.	1.50	175.00	262.50
10/31/17	GOD	209	File the Informative Motion of Financial Oversight and Management Board for Puerto Rico Regarding Joint Informative Motion of Commonwealth Agent and COFINA Agent Submitting Revised Proposed Scheduling Order in adversary proceeding 17-257.	.20	175.00	35.00
10/31/17	GOD	209	Notify all parties in interest of the filing of the Informative Motion of Financial Oversight and Management Board for Puerto Rico Regarding Joint Informative Motion of Commonwealth Agent and COFINA Agent Submitting Revised Proposed Scheduling Order in adversary proceeding 17-257.	.20	175.00	35.00

TOTAL PROFESSIONAL SERVICES	\$ 2,619.50
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Less Discount	\$ -261.95
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NET PROFESSIONAL SERVICES:	\$ 2,357.55
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**SUMMARY OF PROFESSIONAL SERVICES**

Name	Hours	Rate	Total
HERMANN BAUER	2.70	280.00	756.00
JOAMANDA MORALES VEGA	.70	175.00	122.50
GABRIEL L. OLIVERA DUBON	1.90	175.00	332.50
PAULA A. GONZALEZ MONTALVO	7.40	165.00	1,221.00
MILAGROS MARCANO BAEZ	1.50	125.00	187.50
<b>Total</b>	<b>14.20</b>		<b>\$ 2,619.50</b>

Bill #: 311691

November 3, 2017

**EXPENSES**

<b>Date</b>	<b>Description</b>	<b>Amount</b>
10/12/17	DUPLICATING - AS OF 10/12/17 (13 Copies @ \$.25)	3.25
10/13/17	DUPLICATING - AS OF 10/13/17 (10 Copies @ \$.25)	2.50
10/17/17	DUPLICATING - AS OF 10/17/17 (245 Copies @ \$.25)	61.25
10/25/17	DUPLICATING - AS OF 10/25/17 (22 Copies @ \$.25)	5.50
10/31/17	WESTLAW -Legal Research as of 10-31-2017	112.40

TOTAL REIMBURSABLE EXPENSES \$ 184.90

**TOTAL THIS INVOICE \$ 2,542.45**

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

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In re: PROMESA  
Title III  
THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,  
as representative of Case No. 17 BK 3283-LTS  
THE COMMONWEALTH OF PUERTO RICO, *et al.* (Jointly Administered)  
Debtors.<sup>1</sup>

-----X

In re: PROMESA  
Title III  
THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,  
as representative of Case No. 17 BK 3284-LTS  
PUERTO RICO SALES TAX FINANCING  
CORPORATION ("COFINA"),  
Debtor.

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**COVER SHEET TO SEVENTH MONTHLY FEE APPLICATION OF  
O'NEILL & BORGES LLC FOR COMPENSATION FOR SERVICES  
RENDERED AND REIMBURSEMENT OF EXPENSES AS ATTORNEYS TO  
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR  
PUERTO RICO, AS REPRESENTATIVE OF DEBTOR, PUERTO RICO SALES  
TAX FINANCING CORPORATION FOR THE PERIOD OF  
NOVEMBER 1, 2017 THROUGH NOVEMBER 30, 2017**

<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor's respective title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four (4) Digits of Federal Tax ID: 3747).

Name of applicant	O'Neill & Borges LLC ("O&B")
Authorized to provide professional services to:	Financial Oversight and Management Board, as Representative for the Debtor Pursuant to PROMESA Section 315(b)
Time period covered by this application:	November 1, 2017 through November 30, 2017
Amount of compensation sought as actual, reasonable and necessary:	\$1,287.45
Amount of expense reimbursement sought as actual, reasonable and necessary:	\$0.00
Total amount for this invoice:	\$1,287.45

This is a: X monthly \_\_\_ interim \_\_\_ final application

This is O&B's seventh monthly fee application in these cases.

On April 2, 2018 sent to:

**FOMB:**

Financial Oversight and Management Board  
40 Washington Square South  
Office 314A

New York, NY 10012

Attn: Professor Arthur J. González  
FOMB Board Member

and

Proskauer Rose LLP,  
Eleven Times Square  
New York, NY 10036

Attn: Martin J. Bienenstock, Esq.  
Ehud Barak, Esq.,

and

Proskauer Rose LLP  
70 West Madison Street  
Chicago, IL 60602

Attn: Paul V. Possinger, Esq.

**Fee Examiner:**

Godfrey & Kahn, S.C.

Attn: Brady C. Williamson  
bwilliam@gklaw.com

**Co-Counsel for the Official Committee of  
Unsecured Creditors:**

Paul Hastings LLP

200 Park Avenue

New York, NY 10166

Attn: Luc. A. Despina, Esq.  
Andrew V. Tenzer, Esq.  
Michael E. Comerford, Esq.  
G. Alexander Bongartz, Esq.

and

Casillas, Santiago & Torres, LLC  
El Caribe Office Building  
53 Palmeras Street, Suite 1601  
San Juan, PR 00901-2419

Attn: Juan J. Casillas Ayala, Esq.  
Diana M. Battle-Barasorda, Esq.  
Alberto J.E. Añeses Negrón, Esq.  
Ericka C. Montull-Novoa, Esq.

**Counsel for AAFAF:**

O'Melveny & Myers LLP

Times Square Tower, 7 Times Square  
New York, NY 10036

Attn: John J. Rapisardi, Esq.  
Suzanne Uhland, Esq.  
Diana M. Pérez, Esq.

**Office of United States Trustee:**

Office of the United States Trustee  
for the District of Puerto Rico  
Edificio Ochoa

500 Tanco Street, Suite 301

San Juan, PR 00901

(In re: Commonwealth of Puerto Rico)

and

Office of the United States Trustee for Region 21  
75 Spring Street, SW, Room 362  
Atlanta, GA 30303

Attn: Guy G. Gebhart

Acting United States Trustee (Region 21)

(In re: Commonwealth of Puerto Rico)

**Co-Counsel for the Official Committee of Retirees:**

Jenner & Block LLP

919 Third Avenue

New York, NY 1022-3908

Attn: Robert Gordon, Esq.  
Richard Levin, Esq.

And

Bennazar, García & Millian, C.S.P.  
Edificio Union Plaza, PH-A Piso 18  
416 Ave. Ponce de León

Hato Rey, PR 00918

Attn: A.J. Bennazar-Zequeira, Esq.



**COFINA TITLE III**

**Summary of Legal Fees for the Period November 1, 2017 through November 30, 2017**

Professional	Position/Title	Department	Hourly Billing Rate	Total Billed Hours	Total Compensation
Hermann D. Bauer	Member	Litigation	\$ 280.00	0.80	\$ 224.00
Ubaldo M. Fernandez Barrera	Jr. Partner	Litigation	\$ 195.00	2.20	\$ 429.00
Gabriel L. Olivera Dubon	Associate	Litigation	\$ 175.00	1.50	\$ 262.50
Danuel J. Perez Refojos	Associate	Litigation	\$ 165.00	1.40	\$ 231.00
Emiliano Trigo Fritz	Associate	Corporate	\$ 180.00	1.30	\$ 234.00
Milagros Marcano Baez	Paralegal	Litigation	\$ 125.00	0.40	\$ 50.00

**Totals** 7.60 \$ 1,430.50

**Less: 10% Courtesy discount** \$ (143.05)

<b>SUMMARY OF LEGAL FEES</b>	<b>\$ 1,287.45</b>
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**Summary of Disbursements for the Period November 1, 2017 through November 30, 2017**

Description - Expenses	Amounts
	\$ -

**Totals** \$ -

<b>SUMMARY OF DISBURSEMENTS</b>	<b>\$ -</b>
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**COFINA TITLE III**

**Summary of Legal Fees for the Period November 1, 2017 through November 30, 2017**

<b>Task Code</b>	<b>Matter Description</b>	<b>Total Billed Hours</b>	<b>Total Fees Requested</b>
203	Hearings and Other Non-filed Communications with the Court	0.30	\$ 72.50
206	Documents Filed on Behalf of the Board	2.80	\$ 477.00
209	Adversary Proceeding	1.90	\$ 421.50
210	Analysis and Strategy	1.20	\$ 216.00
212	General Administration	0.10	\$ 18.00
218	Employment and Fee Applications	0.90	\$ 175.50
219	Docketing	0.40	\$ 50.00
			<b><u>\$ 1,430.50</u></b>
<b>Less: 10% Courtesy Discount</b>			<b>\$ (143.05)</b>
<b>TOTALS</b>		<b>7.60</b>	<b>\$ 1,287.45</b>

O&B requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (*i.e.*, payment of ninety percent (90%) of the compensation sought, in the amount of \$1,158.71, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$0.00) in the total amount of \$1,158.71.

**Exhibit A**

IN ACCOUNT WITH

O'NEILL & BORGES LLC

250 AVE MUÑOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

December 5, 2017

FOMB IN RE COFINA TITLE III

**RE: GENERAL**

Enclosed please find our bill for professional services rendered and reimbursable expenses.  
Should you have any questions concerning the attached bill, please do not hesitate to contact us. Your prompt payment would be greatly appreciated.

Sincerely Yours,

CARLA GARCIA BENITEZ

IN ACCOUNT WITH

O'NEILL & BORGES LLC

250 AVE MUÑOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

FOMB IN RE COFINA TITLE III

December 5, 2017  
Bill #: 313571  
Billing Attorney: CGB

### BILLING SUMMARY

For Professional Services Rendered and Reimbursable Expenses for the period ending  
November 30, 2017:

Client.Matter: P1702 - 0

RE: GENERAL

Total Professional Services	\$ 1,412.50
Less Discount	<u>\$ -141.25</u>
Net Professional Services	\$ 1,271.25
Total Reimbursable Expenses	<u>\$ .00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 1,271.25</b>

IN ACCOUNT WITH

250 AVE MUÑOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

O'NEILL & BORGES LLC

Client.Matter: P1702 . 0  
RE: GENERAL

PROFESSIONAL SERVICES

Date	Atty	Task	Description	Hours	Rate	Amount
11/03/17	DJP	206	File Unopposed Urgent Joint Motion of Debtors and AAFAF in Support of their Motion to File a Joint Supplemental Memorandum of Law in Further Support of Debtors' Omnibus Objection to Motions for Orders Authorizing Rule 2004 Discovery with the attached Debtors' and AAFAF's Joint Proposed Supplemental Memorandum of Law in Further Support of Debtors' Omnibus Objection to Motions for Orders Authorizing Rule 2004 Discovery through the court's electronic filing system.	.30	165.00	49.50
11/13/17	HDB	209	Receive and review Intervenor-Defendant Ambac Assurance Corporation's Motion to Strike the Commonwealth Agent's Constitutional and Avoidance Claims as Beyond the Scope of the Commonwealth-COFINA Dispute.	.20	280.00	56.00
11/13/17	UMF	209	Review Motion of financial Oversight and Management board for Puerto Rico for entry of order (A) confirming scope of COFINA and Commonwealth Agents' order and (B) Determining certain claims to exceed scope of the Commonwealth-COFINA dispute and proposed order in Adversary Proceeding 17-257.	1.30	195.00	253.50
11/13/17	GOD	206	Assist in the preparation of the Motion of Financial Oversight and Management Board for Puerto Rico For Entry Of Order (A) Confirming Scope of COFINA and Commonwealth Agents' Authority Under Stipulation and Order and (B) Determining Certain Claims to Exceed Scope of the Commonwealth-COFINA Dispute for filing in matter number 17-3284.	1.10	175.00	192.50

O'Neill & Borges LLC

Bill #: 313571

December 5, 2017

11/14/17	DJP	206	Review, incorporate changes, and finalize Urgent Motion of the Puerto Rico Sales Tax Financing Corporation to Extend Schedule for Responses to Summary Judgment Motions in anticipation of its filing in AP 17-133.	.40	165.00	66.00
11/14/17	DJP	206	Review and finalize Proposed Order to be filed as an attachment to Urgent Motion of the Puerto Rico Sales Tax Financing Corporation to Extend Schedule for Responses to Summary Judgment Motions in AP 17-133.	.20	165.00	33.00
11/14/17	DJP	206	File Urgent Motion of the Puerto Rico Sales Tax Financing Corporation to Extend Schedule for Responses to Summary Judgment Motions and the proposed order in support thereof through the court's electronic filing system.	.20	165.00	33.00
11/14/17	DJP	203	Draft and send email to Prime Clerk LLC informing of filing of Urgent Motion of the Puerto Rico Sales Tax Financing Corporation to Extend Schedule for Responses to Summary Judgment Motions AP 17-133 and requesting service accordingly.	.10	165.00	16.50
11/14/17	DJP	206	Draft and send email to presiding judge attaching stamped version of the Urgent Motion of the Puerto Rico Sales Tax Financing Corporation to Extend Schedule for Responses to Summary Judgment Motions filed AP 17-133.	.20	165.00	33.00
11/14/17	GOD	206	File the Motion of Financial Oversight and Management Board for Puerto Rico For Entry Of Order (A) Confirming Scope of COFINA and Commonwealth Agents' Authority Under Stipulation and Order and (B) Determining Certain Claims to Exceed Scope of the Commonwealth-COFINA Dispute in matter number 17-3284.	.20	175.00	35.00
11/14/17	GOD	206	Pursuant to the case management order, notify all interested parties of the filing of the Motion of Financial Oversight and Management Board for Puerto Rico For Entry Of Order (A) Confirming Scope of COFINA and Commonwealth Agents' Authority Under Stipulation and Order and (B) Determining Certain Claims to Exceed Scope of the Commonwealth-COFINA Dispute in matter number 17-3284.	.20	175.00	35.00



O'Neill & Borges LLC

Bill #: 313571

December 5, 2017

11/14/17	MMB	219	Docket court notice received by mail dated November 14, 2017, regarding order docket no. 452 in case 17-00133 on urgent motion to seal certain confidential information - H. Bauer, U. Fernandez, D. Pérez.	.10	125.00	12.50
11/15/17	MMB	219	Docket court notice received by mail dated November 14, 2017, regarding deadline to file oppositions to COFINAS's urgent motion 453 - H. Bauer, U. Fernandez, D. Pérez.	.10	125.00	12.50
11/16/17	HDB	209	Review COFINA Senior Coalition Opposition to Urgent Motion to Extend Briefing Schedule on Motion for Summary Judgment in 17-AP-133.	.20	280.00	56.00
11/16/17	HDB	209	Review AMBAC's Objection to COFINA's Motion to extend briefing schedule in 17-AP-133	.10	280.00	28.00
11/16/17	HDB	209	Receive and review Court Order on schedule to brief scope motions in 17-AP-257.	.10	280.00	28.00
11/16/17	UMF	218	Draft sixth monthly fee application and letter on payment of fee application as per the Order on Interim Compensation.	.90	195.00	175.50
11/16/17	ETF	210	Study Proskauer questions regarding Dedicated Sales Tax Fund and comparing English and Spanish versions of the COFINA enabling statute.	1.20	180.00	216.00
11/21/17	MMB	219	Docket court notice received by mail dated November 17, 2017, regarding transcript of November 15, 2017 hearing - H. Bauer, U. Fernandez, D. Pérez.	.10	125.00	12.50
11/21/17	MMB	219	Docket court notice received by mail dated November 17, 2017, regarding order 453 in case 17-00133 on COFINA's urgent motion to extend schedule for responses to summary judgment - H. Bauer, U. Fernandez, D. Pérez.	.10	125.00	12.50
11/27/17	HDB	203	Review issues regarding constitution of trusts under PR Law.	.20	280.00	56.00

TOTAL PROFESSIONAL SERVICES	\$ 1,412.50
Less Discount	<u>\$ -141.25</u>
NET PROFESSIONAL SERVICES:	\$ 1,271.25

CONFIDENTIAL-ATTORNEY WORK PRODUCT/ATTORNEY/CLIENT PRIVILEGE

O'Neill & Borges LLC

Bill #: 313571

December 5, 2017

**SUMMARY OF PROFESSIONAL SERVICES**

<b>Name</b>	<b>Hours</b>	<b>Rate</b>	<b>Total</b>
HERMANN BAUER	.80	280.00	224.00
UBALDO M. FERNANDEZ BARRERA	2.20	195.00	429.00
DANIEL J. PEREZ REFOJOS	1.40	165.00	231.00
GABRIEL L. OLIVERA DUBON	1.50	175.00	262.50
EMILIANO TRIGO FRITZ	1.20	180.00	216.00
MILAGROS MARCANO BAEZ	.40	125.00	50.00
<b>Total</b>	<b>7.50</b>		<b>\$ 1,412.50</b>

**TOTAL THIS INVOICE**

**\$ 1,271.25**

IN ACCOUNT WITH

250 AVE MUÑOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

O'NEILL & BORGES LLC

---

November 30, 2017

FOMB IN RE COFINA TITLE III

RE: 17-00133-LTS BANK OF N.Y. MELLON V. COFINA-CGB

Enclosed please find our bill for professional services rendered and reimbursable expenses.  
Should you have any questions concerning the attached bill, please do not hesitate to contact us. Your prompt payment would be greatly appreciated.

Sincerely Yours,

CARLA GARCIA BENITEZ

IN ACCOUNT WITH

O'NEILL & BORGES LLC

250 AVE MUÑOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

FOMB IN RE COFINA TITLE III

November 30, 2017  
Bill #: 318788  
Billing Attorney: CGB

### BILLING SUMMARY

For Professional Services Rendered and Reimbursable Expenses for the period ending  
November 30, 2017:

Client.Matter: P1702 - 801

RE: 17-00133-LTS BANK OF N.Y. MELLON V. COFINA-CGB

Total Professional Services	\$ 18.00
VOLUME DISCOUNT	<u>\$ -1.80</u>
Net Professional Services	\$ 16.20
Total Reimbursable Expenses	<u>\$ .00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 16.20</b>

IN ACCOUNT WITH

250 AVE MUÑOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

O'NEILL & BORGES LLC

Client.Matter: P1702 . 801

RE: 17-00133-LTS BANK OF N.Y. MELLON V. COFINA-CGB

**PROFESSIONAL SERVICES**

Date	Atty	Task	Description	Hours	Rate	Amount
11/01/17	ETF	212	Tel. conf. with Prokauer to discuss COFINA funds held at BONY.	.10	180.00	18.00
TOTAL PROFESSIONAL SERVICES						\$ 18.00
VOLUME DISCOUNT						<u>\$ -1.80</u>
NET PROFESSIONAL SERVICES:						\$ 16.20

**SUMMARY OF PROFESSIONAL SERVICES**

Name	Hours	Rate	Total
EMILIANO TRIGO FRITZ	.10	180.00	18.00
<b>Total</b>	<b>.10</b>		<b>\$ 18.00</b>

**TOTAL THIS INVOICE**

**\$ 16.20**

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

-----X

In re: PROMESA  
Title III

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of Case No. 17 BK 3283-LTS

THE COMMONWEALTH OF PUERTO RICO, *et al.* (Jointly Administered)

Debtors.<sup>1</sup>

-----X

In re: PROMESA  
Title III

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of Case No. 17 BK 3284-LTS

PUERTO RICO SALES TAX FINANCING  
CORPORATION ("COFINA"),

Debtor.

-----X

**COVER SHEET TO EIGHTH MONTHLY FEE APPLICATION OF O'NEILL &  
BORGES LLC FOR COMPENSATION FOR SERVICES RENDERED  
AND REIMBURSEMENT OF EXPENSES AS ATTORNEYS TO THE  
FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR  
PUERTO RICO, AS REPRESENTATIVE OF DEBTOR, PUERTO RICO SALES  
TAX FINANCING CORPORATION FOR THE PERIOD OF  
DECEMBER 1, 2017 THROUGH DECEMBER 31, 2017**

<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor's respective title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four (4) Digits of Federal Tax ID: 3747).

Name of applicant	O'Neill & Borges LLC ("O&B")
Authorized to provide professional services to:	Financial Oversight and Management Board, as Representative for the Debtor Pursuant to PROMESA Section 315(b)
Time period covered by this application:	December 1, 2017 through December 31, 2017
Amount of compensation sought as actual, reasonable and necessary:	\$7,773.75
Amount of expense reimbursement sought as actual, reasonable and necessary:	\$102.95
Total amount for this invoice:	\$7,876.70

This is a: X monthly \_\_\_ interim \_\_\_ final application

This is O&B's eighth monthly fee application in these cases.

On April 2, 2018 sent to:

**FOMB:**

Financial Oversight and Management Board  
40 Washington Square South  
Office 314A

New York, NY 10012

Attn: Professor Arthur J. González  
FOMB Board Member

and

Proskauer Rose LLP,  
Eleven Times Square  
New York, NY 10036

Attn: Martin J. Bienenstock, Esq.  
Ehud Barak, Esq.,

and

Proskauer Rose LLP  
70 West Madison Street  
Chicago, IL 60602

Attn: Paul V. Possinger, Esq.

**Fee Examiner:**

Godfrey & Kahn, S.C.

Attn: Brady C. Williamson  
bwilliam@gklaw.com

**Co-Counsel for the Official Committee of  
Unsecured Creditors:**

Paul Hastings LLP

200 Park Avenue

New York, NY 10166

Attn: Luc. A. Despins, Esq.  
Andrew V. Tenzer, Esq.  
Michael E. Comerford, Esq.  
G. Alexander Bongartz, Esq.

and

Casillas, Santiago & Torres, LLC  
El Caribe Office Building  
53 Palmeras Street, Suite 1601  
San Juan, PR 00901-2419

Attn: Juan J. Casillas Ayala, Esq.  
Diana M. Batlle-Barasorda, Esq.  
Alberto J.E. Añeses Negrón, Esq.  
Ericka C. Montull-Novoa, Esq.

**Counsel for AAFAF:**

O'Melveny & Myers LLP  
Times Square Tower, 7 Times Square  
New York, NY 10036

Attn: John J. Rapisardi, Esq.  
Suzanne Uhland, Esq.  
Diana M. Pérez, Esq.

**Office of United States Trustee:**

Office of the United States Trustee  
for the District of Puerto Rico  
Edificio Ochoa

500 Tanca Street, Suite 301

San Juan, PR 00901

(In re: Commonwealth of Puerto Rico)

and

Office of the United States Trustee for Region 21  
75 Spring Street, SW, Room 362  
Atlanta, GA 30303

Attn: Guy G. Gebhart  
Acting United States Trustee (Region 21)  
(In re: Commonwealth of Puerto Rico)

**Co-Counsel for the Official Committee of Retirees:**

Jenner & Block LLP

919 Third Avenue

New York, NY 1022-3908

Attn: Robert Gordon, Esq.  
Richard Levin, Esq.

And

Bennazar, García & Millian, C.S.P.  
Edificio Union Plaza, PH-A Piso 18  
416 Ave. Ponce de León  
Hato Rey, PR 00918  
Attn: A.J. Bennazar-Zequeira, Esq.



**COFINA TITLE III**

**Summary of Legal Fees for the Period December 1, 2017 through December 31, 2017**

Professional	Position/Title	Department	Hourly Billing Rate	Total Billed Hours	Total Compensation
Alfredo Alvarez Ibanez	Member	Corporate	\$300.00	1.10	\$ 330.00
Hermann D. Bauer	Member	Litigation	\$290.00	5.10	\$ 1,479.00
Jorge Candelaria	Associate	Corporate	\$170.00	7.30	\$ 1,241.00
Paula A. Gonzalez Montalvo	Associate	Litigation	\$170.00	0.50	\$ 85.00
Daniel J. Perez Refojos	Associate	Litigation	\$180.00	2.20	\$ 396.00
Priscila M. Ramirez Segarra	Associate	Corporate	\$175.00	9.10	\$ 1,592.50
Francisco G. Rodriguez	Associate	Corporate	\$170.00	9.20	\$ 1,564.00
Emiliano Trigo Fritz	Associate	Corporate	\$200.00	8.30	\$ 1,660.00
Olga M. Alicea	Paralegal	Litigation	\$145.00	2.00	\$ 290.00

**Totals** 44.80 \$ 8,637.50

**Less: 10% Courtesy discount** \$ (863.75)

<b>SUMMARY OF LEGAL FEES</b>	<b>\$ 7,773.75</b>
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**Summary of Disbursements for the Period December 1, 2017 through December 31, 2017**

Description - Expenses	Amounts
Duplicating	\$ 20.00
Westlaw	\$ 82.95

**Totals** \$ 102.95

<b>SUMMARY OF DISBURSEMENTS</b>	<b>\$ 102.95</b>
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**COFINA TITLE III**

**Summary of Legal Fees for the Period December 1, 2017 through December 31, 2017**

<b>Task Code</b>	<b>Matter Description</b>	<b>Total Billed Hours</b>	<b>Total Fees Requested</b>
202	Legal Research	7.80	\$1,326.00
203	Hearings and Other Non-filed Communications with the Court	9.10	\$1,592.50
206	Documents Filed on Behalf of the Board	1.20	\$ 216.00
207	Non-Board Court Filings	0.20	\$ 58.00
209	Adversary Proceeding	25.30	\$5,207.00
221	Discovery/2004 Examinations	1.20	\$ 238.00
			<b><u>\$8,637.50</u></b>

**Less: 10% Courtesy Discount**

**\$ (863.75)**

<b>TOTALS</b>	<b>44.80</b>	<b>\$7,773.75</b>
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O&B requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (*i.e.*, payment of ninety percent (90%) of the compensation sought, in the amount of \$6,996.38, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$102.95) in the total amount of \$7,099.33.

**Exhibit A**

IN ACCOUNT WITH

O'NEILL & BORGES LLC

250 AVE MUÑOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

December 31, 2017

FOMB IN RE COFINA TITLE III

**RE: GENERAL**

Enclosed please find our bill for professional services rendered and reimbursable expenses.  
Should you have any questions concerning the attached bill, please do not hesitate to contact us. Your prompt payment would be greatly appreciated.

Sincerely Yours,

CARLA GARCIA BENITEZ

IN ACCOUNT WITH

250 AVE MUÑOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

O'NEILL & BORGES LLC

FOMB IN RE COFINA TITLE III

December 31, 2017  
Bill #: 317551  
Billing Attorney: CGB

### BILLING SUMMARY

For Professional Services Rendered and Reimbursable Expenses for the period ending  
December 31, 2017:

Client/Matter: P1702 - 0

RE: GENERAL

Total Professional Services	\$ 2,089.50
Less Discount	<u>\$ -208.95</u>
Net Professional Services	\$ 1,880.55
Total Reimbursable Expenses	<u>\$ 20.00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 1,900.55</b>

IN ACCOUNT WITH

250 AVE MUÑOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

O'NEILL & BORGES LLC

Client.Matter: P1702 . 0  
RE: GENERAL

PROFESSIONAL SERVICES

Date	Atty	Task	Description	Hours	Rate	Amount
12/06/17	PMR	203	Draft answer to email related to COFINA arguments, as to bare title versus validity of the trust in Puerto Rico. Research related to arguments.	3.10	175.00	542.50
12/06/17	PMR	203	Internal meeting and discussion as to email arguments, review research and update draft answer as to bare title arguments, indenture trust purpose.	2.80	175.00	490.00
12/06/17	PMR	203	Review the COFINA resolution to determine whether trustee has have title or equitable interest thereto in order to respond to the COFINA argument.(2.00) Review research to draft email to confirm conclusion on arguments.(1.00)	3.20	175.00	560.00
12/11/17	PAG	202	Meet with H. D. Bauer and A. Alvarez to discuss the points raised by the COFINA Agent in their opposition to the Motion for Entry of Order (A) Confirming Scope of COFINA and Commonwealth Agents' Authority and (B) Determining Certain Claims to Exceed Scope of the Commonwealth-COFINA Dispute.	.50	170.00	85.00
12/12/17	HDB	209	Receive and review Omnibus Reply of Commonwealth Agent to Scope Motion Oppositions and Objections of COFINA Agent and Permitted Intervenors in 17-AP-257.	.40	290.00	116.00
12/15/17	HDB	207	Receive and review Notice of Hearing to Consider Applications for Allowance of Interim Compensation for Services Rendered and Reimbursement of Expenses Incurred During the First Interim Period	.20	290.00	58.00
12/15/17	HDB	221	Revise and sign-off on Proskauer COFINA Application and Notice.	.20	290.00	58.00

O'Neill & Borges LLC

Bill #: 317551

December 31, 2017

12/15/17	DJP	221	Review and finalize Notice of Filing of First Interim Fee Application of Proskauer Rose LLP For Compensation for Services Rendered and Reimbursement of Expenses incurred as Attorneys for the Financial Oversight and Management Board for Puerto Rico.	.30	180.00	54.00
12/15/17	DJP	221	File Notice of Filing of First Interim Fee Application of Proskauer Rose LLP For Compensation for Services Rendered and Reimbursement of Expenses incurred as Attorneys for the Financial Oversight and Management Board for Puerto Rico, and supporting exhibits, through the court's electronic filing system in COFINA.	.30	180.00	54.00
12/15/17	DJP	221	Coordinate service of the First Interim Fee Applications of Ernst & Young LLP, Proskauer Rose LLP, Phoenix Management Services, LLC, through Prime Clerk LLC.	.40	180.00	72.00

TOTAL PROFESSIONAL SERVICES \$ 2,089.50

Less Discount \$ -208.95

NET PROFESSIONAL SERVICES: \$ 1,880.55

#### SUMMARY OF PROFESSIONAL SERVICES

Name	Hours	Rate	Total
HERMANN BAUER	.80	290.00	232.00
PRISCILA M. RAMIREZ SEGARRA	9.10	175.00	1,592.50
DANIEL J. PEREZ REFOJOS	1.00	180.00	180.00
PAULA A. GONZALEZ MONTALVO	.50	170.00	85.00
<b>Total</b>	<b>11.40</b>		<b>\$ 2,089.50</b>

#### EXPENSES

Date	Description	Amount
12/15/17	DUPLICATING - AS OF 12/15/17 (6 Copies @ \$.25)	1.50
12/15/17	DUPLICATING - AS OF 12/15/17 (15 Copies @ \$.25)	3.75
12/15/17	DUPLICATING - AS OF 12/15/17 (18 Copies @ \$.25)	4.50
12/15/17	DUPLICATING - AS OF 12/15/17 (16 Copies @ \$.25)	4.00
12/15/17	DUPLICATING - AS OF 12/15/17 (14 Copies @ \$.25)	3.50

CONFIDENTIAL-ATTORNEY WORK PRODUCT/ATTORNEY/CLIENT PRIVILEGE



O'Neill & Borges LLC

Bill #: 317551

December 31, 2017

12/15/17 DUPLICATING - AS OF 12/15/17 (11 Copies @ \$.25)

2.75

TOTAL REIMBURSABLE EXPENSES

\$ 20.00

**TOTAL THIS INVOICE**

**\$ 1,900.55**

IN ACCOUNT WITH

O'NEILL & BORGES LLC

250 AVE MUÑOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

December 31, 2017

FOMB IN RE COFINA TITLE III

**RE: 17-00133-LTS BANK OF N.Y. MELLON V. COFINA-CGB**

Enclosed please find our bill for professional services rendered and reimbursable expenses.  
Should you have any questions concerning the attached bill, please do not hesitate to contact us. Your prompt payment would be greatly appreciated.

Sincerely Yours,

CARLA GARCIA BENITEZ

IN ACCOUNT WITH

O'NEILL & BORGES LLC

250 AVE MUÑOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

FOMB IN RE COFINA TITLE III

December 31, 2017  
Bill #: 321680  
Billing Attorney: CGB

### BILLING SUMMARY

For Professional Services Rendered and Reimbursable Expenses for the period ending  
December 31, 2017:

Client.Matter: P1702 - 801

RE: 17-00133-LTS BANK OF N.Y. MELLON V. COFINA-CGB

Total Professional Services	\$ 6,548.00
VOLUME DISCOUNT	<u>\$ -654.80</u>
Net Professional Services	\$ 5,893.20
Total Reimbursable Expenses	<u>\$ 82.95</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 5,976.15</b>

IN ACCOUNT WITH

250 AVE MUÑOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

O'NEILL & BORGES LLC

Client.Matter: P1702 . 801

RE: 17-00133-LTS BANK OF N.Y. MELLON V. COFINA-CGB

PROFESSIONAL SERVICES

Date	Atty	Task	Description	Hours	Rate	Amount
12/03/17	AAI	209	Review draft of response to summary judgment.	1.10	300.00	330.00
12/04/17	HDB	209	Review draft response to the response briefs in opposition to Motions for Summary Judgment in 17-AP-133.	.90	290.00	261.00
12/04/17	FGR	209	Review statements and citations regarding COFINA Act in the response to BNYM's summary judgment motions.	1.00	170.00	170.00
12/05/17	ETF	209	Review motions for summary judgment of COFINA Senior Bondholders, Mutual Fund Group and Puerto Rico Funds, and BNYM.(2.30) Review draft of FOMB's response to motions for summary judgment.(.70) Study the COFINA resolution.(5.30)	8.30	200.00	1,660.00
12/05/17	FGR	209	Draft changes to statements and citations regarding COFINA Act in the response to BNYM's summary judgment motions.	1.00	170.00	170.00
12/05/17	FGR	209	Meet with E. Trigo to further discuss changes to statements and citations in response to BNYM's summary judgment motions.	.40	170.00	68.00
12/05/17	FGR	209	Research and draft changes to statements and citations regarding COFINA Act in the response to BNYM's summary judgment motions to include Municipal Administration Fund Act (Act No. 18-2014), as well as subsequent amendments to COFINA Act (Act No. 54-2016 and Act No. 84-2016).	2.10	170.00	357.00
12/05/17	FGR	209	Discuss with E. Trigo changes to statements regarding COFINA Act in the response to the BNYM's summary judgment motions.	.40	170.00	68.00

O'Neill & Borges LLC

Bill #: 321680

December 31, 2017

12/05/17	FGR	209	Draft e-mail to J. Alonzo, Associate from Proskauer, regarding the changes made to the statements and citations in the response to BNYM's summary judgment motions.	.40	170.00	68.00
12/06/17	HDB	209	Review draft e-mail regarding legal issues regarding trusts in connection with 17-AP-133.	.30	290.00	87.00
12/06/17	JAC	202	Conduct research regarding contract formality requirements under Puerto Rico law, including the use of Westlaw. (Adv. Proc. No. 17-133-LTS).	4.70	170.00	799.00
12/06/17	JAC	202	Conduct research regarding municipal bond "trust indentures," including the use of Westlaw. (Adv. Proc. No. 17-133-LTS).	1.40	170.00	238.00
12/06/17	JAC	202	Draft email to P.M. Ramirez Segarra and E. Trigo Fritz regarding contract formality requirements under Puerto Rico law. (Adv. Proc. No. 17-133-LTS).	.30	170.00	51.00
12/06/17	JAC	202	Draft email to A. Alvarez, P.M. Ramirez Segarra and E. Trigo Fritz regarding municipal bond "trust indenture" case law. (Adv. Proc. No. 17-133-LTS).	.10	170.00	17.00
12/06/17	FGR	209	Research COFINA Act and amendments in English (Westlaw/LexisNexis/Microjuris/OSLP R) and compare to Spanish versions for response to BNYM's summary judgment motions.(1.00) Communicate findings with E. Trigo and J. Alonzo, Associate from Proskauer.(.50)	1.50	170.00	255.00
12/06/17	FGR	209	Draft e-mail to O. Alicea to request certified unofficial translation of certain acts for response to BNYM's summary judgment motions.	.50	170.00	85.00
12/07/17	HDB	209	Review legal issues regarding COFINA Trust issues regarding pending brief in 17-AP-133.	.40	290.00	116.00
12/07/17	JAC	202	Review E. Trigo Fritz's draft email regarding contract formalities under Puerto Rico law. (Adv. Proc. No. 17-133-LTS).	.20	170.00	34.00
12/07/17	JAC	202	Draft email to E. Trigo Fritz regarding formalities of contracts under Puerto Rico law. (Adv. Proc. No. 17-133-LTS).	.10	170.00	17.00
12/07/17	JAC	202	Conduct research regarding interpretation of contracts. (Adv. Proc. No. 17-133-LTS).	.50	170.00	85.00

CONFIDENTIAL-ATTORNEY WORK PRODUCT/ATTORNEY/CLIENT PRIVILEGE

O'Neill & Borges LLC

Bill #: 321680

December 31, 2017

12/07/17	FGR	209	Research Commentaries on Model Debenture Indenture Provisions.	.30	170.00	51.00
12/07/17	FGR	209	Review certified unofficial translations prepared by O. Alicea to be used in response to BNYM's summary judgment motions.(.70) Draft e-mail to J. Alonzo.(.30)	1.00	170.00	170.00
12/07/17	FGR	209	Receive call from L. Silvestro, Senior Litigation Paralegal from Proskauer, regarding the aforementioned certified unofficial translations.	.10	170.00	17.00
12/07/17	FGR	209	Meet with O. Alicea to plan and prepare for preparation of certified unofficial translations of certain articles of Act No. 54-2016 and Act No. 84-2016.	.40	170.00	68.00
12/07/17	FGR	209	Respond to e-mail from L. Silvestro regarding use of certified unofficial translations to be used in response to BNYM's summary judgment motions.	.10	170.00	17.00
12/07/17	OMA	209	As requested by attorneys H. D. Bauer, E. Trigo, and F. Rodriguez, translate portions of Law 84-2016 and Law 54-2016.	2.00	145.00	290.00
12/08/17	HDB	209	Revise the FOMB's Response to the pending motions for summary judgment in 17-AP-133.	1.10	290.00	319.00
12/08/17	DJP	206	Review and finalize the Response of the Puerto Rico Sales Tax Financing Corporation to Motions for Summary Judgment in preparation of its filing in AP 17-133.	.60	180.00	108.00
12/08/17	DJP	206	Review and finalize the Declaration of Julia D. Alonzo, and exhibit thereto, in support of the Response of the Puerto Rico Sales Tax Financing Corporation to Motions for Summary Judgment in preparation of its filing in AP 17-133.	.30	180.00	54.00
12/08/17	DJP	206	Draft and send email to Prime Clerk LLC informing of the filing of Response of the Puerto Rico Sales Tax Financing Corporation to Motions for Summary Judgment and supporting exhibits, and requesting service accordingly.	.10	180.00	18.00
12/08/17	DJP	206	Draft and send email to presiding judge attaching stamped versions of the Response of the Puerto Rico Sales Tax Financing Corporation to Motions for Summary Judgment and supporting exhibits as filed in AP 17-133.	.20	180.00	36.00

O'Neill & Borges LLC

Bill #: 321680

December 31, 2017

12/09/17	HDB	209	Receive and review Omnibus Response of The Bank of New York Mellon, as Trustee, to Motions for Summary Judgment in 17-AP-133.	.60	290.00	174.00
12/11/17	HDB	209	Receive and review The Mutual Fund Group, the Puerto Rico Funds, Assured Guaranty Corp. and Assured Guaranty Municipal Corp.'s (i) Response to Ambac Assurance Corporation and National Public Finance Guarantee Corporation's Statement of Material Facts in Support of their Motion for Summary Judgment and (ii) Counter-Statement of Additional Undisputed Facts, filed 17-AP-133.	.40	290.00	116.00
12/11/17	HDB	209	Receive and review The Mutual Fund Group, the Puerto Rico Funds, Assured Guaranty Corp. and Assured Guaranty Municipal Corp.'s (i) Response to the Bank of New York Mellon's Statement of Undisputed Material Facts in Support of its Motion for Partial Summary Judgment and (ii) Counter-Statement of Additional Undisputed Facts filed 17-AP-133.	.30	290.00	87.00
12/11/17	HDB	209	Receive and review Objection of Assured Guaranty Corp. and Assured Guaranty Municipal Corp. to (i) the Financial Oversight And Management Board For Puerto Rico Stipulation and (ii) the Puerto Rico Fiscal Agency and Financial Advisory Authority Stipulation (ECF Nos. 420, 421), and Exhibit A, filed in Adv. Proc. No. 17-00133.	.30	290.00	87.00

TOTAL PROFESSIONAL SERVICES \$ 6,548.00

VOLUME DISCOUNT \$ -654.80

NET PROFESSIONAL SERVICES: \$ 5,893.20

#### SUMMARY OF PROFESSIONAL SERVICES

Name	Hours	Rate	Total
ALFREDO ALVAREZ IBANEZ	1.10	300.00	330.00
HERMANN BAUER	4.30	290.00	1,247.00
DANIEL J. PEREZ REFOJOS	1.20	180.00	216.00
JORGE A. CANDELARIA	7.30	170.00	1,241.00
EMILIANO TRIGO FRITZ	8.30	200.00	1,660.00
FRANCISCO G. RODRIGUEZ	9.20	170.00	1,564.00
OLGA M. ALICEA	2.00	145.00	290.00

CONFIDENTIAL-ATTORNEY WORK PRODUCT/ATTORNEY/CLIENT PRIVILEGE

O'Neill & Borges LLC

Bill #: 321680

December 31, 2017

<b>Total</b>	<b>33.40</b>	<b>\$ 6,548.00</b>
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**EXPENSES**

<b>Date</b>	<b>Description</b>	<b>Amount</b>
12/31/17	WESTLAW -Legal Research as of 12-31-2017	39.43
12/31/17	WESTLAW -Legal Research as of 12-31-2017	43.52

TOTAL REIMBURSABLE EXPENSES \$ 82.95

**TOTAL THIS INVOICE \$ 5,976.15**



UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

-----X

In re: PROMESA  
Title III

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of Case No. 17 BK 3283-LTS

THE COMMONWEALTH OF PUERTO RICO, *et al.* (Jointly Administered)

Debtors.<sup>1</sup>

-----X

In re: PROMESA  
Title III

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of Case No. 17 BK 3284-LTS

PUERTO RICO SALES TAX FINANCING  
CORPORATION ("COFINA"),

Debtor.

-----X

**COVER SHEET TO NINTH MONTHLY FEE APPLICATION OF O'NEILL &  
BORGES LLC FOR COMPENSATION FOR SERVICES RENDERED  
AND REIMBURSEMENT OF EXPENSES AS ATTORNEYS TO THE  
FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR  
PUERTO RICO, AS REPRESENTATIVE OF DEBTOR, PUERTO RICO SALES  
TAX FINANCING CORPORATION FOR THE PERIOD OF  
JANUARY 1, 2018 THROUGH JANUARY 31, 2018**

<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor's respective title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four (4) Digits of Federal Tax ID: 3747).

Name of applicant	O'Neill & Borges LLC ("O&B")
Authorized to provide professional services to:	Financial Oversight and Management Board, as Representative for the Debtor Pursuant to PROMESA Section 315(b)
Time period covered by this application:	January 1, 2018 through January 31, 2018
Amount of compensation sought as actual, reasonable and necessary:	\$605.70
Amount of expense reimbursement sought as actual, reasonable and necessary:	\$0.00
Total amount for this invoice:	\$ 605.70

This is a: X monthly \_\_\_ interim \_\_\_ final application

This is O&B's ninth monthly fee application in these cases.

On April 2, 2018 sent to:

**FOMB:**

Financial Oversight and Management Board  
40 Washington Square South  
Office 314A  
New York, NY 10012  
Attn: Professor Arthur J. González  
FOMB Board Member

and

Proskauer Rose LLP,  
Eleven Times Square  
New York, NY 10036  
Attn: Martin J. Bienenstock, Esq.  
Ehud Barak, Esq.,

and

Proskauer Rose LLP  
70 West Madison Street  
Chicago, IL 60602  
Attn: Paul V. Possinger, Esq.

**Fee Examiner:**

Godfrey & Kahn, S.C.  
Attn: Brady C. Williamson  
bwilliam@gklaw.com

**Co-Counsel for the Official Committee of  
Unsecured Creditors:**

Paul Hastings LLP  
200 Park Avenue  
New York, NY 10166  
Attn: Luc. A. Despins, Esq.  
Andrew V. Tenzer, Esq.  
Michael E. Comerford, Esq.  
G. Alexander Bongartz, Esq.

and

Casillas, Santiago & Torres, LLC  
El Caribe Office Building  
53 Palmeras Street, Suite 1601  
San Juan, PR 00901-2419  
Attn: Juan J. Casillas Ayala, Esq.  
Diana M. Batlle-Barasorda, Esq.  
Alberto J.E. Añeses Negrón, Esq.  
Ericka C. Montull-Novoa, Esq.

**Counsel for AAFAF:**

O'Melveny & Myers LLP  
Times Square Tower, 7 Times Square  
New York, NY 10036  
Attn: John J. Rapisardi, Esq.  
Suzanne Uhland, Esq.  
Diana M. Pérez, Esq.

**Office of United States Trustee:**

Office of the United States Trustee  
for the District of Puerto Rico  
Edificio Ochoa  
500 Tanca Street, Suite 301  
San Juan, PR 00901  
(In re: Commonwealth of Puerto Rico)  
and  
Office of the United States Trustee for Region 21  
75 Spring Street, SW, Room 362  
Atlanta, GA 30303  
Attn: Guy G. Gebhart  
Acting United States Trustee (Region 21)  
(In re: Commonwealth of Puerto Rico)

**Co-Counsel for the Official Committee of Retirees:**

Jenner & Block LLP  
919 Third Avenue  
New York, NY 1022-3908  
Attn: Robert Gordon, Esq.  
Richard Levin, Esq.  
And  
Bennazar, García & Millian, C.S.P.  
Edificio Union Plaza, PH-A Piso 18  
416 Ave. Ponce de León  
Hato Rey, PR 00918  
Attn: A.J. Bennazar-Zequeira, Esq.

**COFINA TITLE III**

**Summary of Legal Fees for the Period January 1, 2018 through January 31, 2018**

Professional	Position/Title	Department	Hourly Billing Rate	Total Billed Hours	Total Compensation
Hermann D. Bauer	Member	Litigation	\$290.00	1.70	\$ 493.00
Daniel J. Perez Refojos	Associate	Litigation	\$180.00	1.00	\$ 180.00

**Totals** **2.70** **\$ 673.00**

**Less: 10% Courtesy discount** **\$ (67.30)**

<b>SUMMARY OF LEGAL FEES</b>	<b>\$ 605.70</b>
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**Summary of Disbursements for the Period January 1, 2018 through January 31, 2018**

Description - Expenses	Amounts
	\$ -

**Totals** **\$ -**

<b>SUMMARY OF DISBURSEMENTS</b>	<b>\$ -</b>
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**COFINA TITLE III**

**Summary of Legal Fees for the Period January 1, 2018 through January 31, 2018**

<b>Task Code</b>	<b>Matter Description</b>	<b>Total Billed Hours</b>	<b>Total Fees Requested</b>
206	Documents Filed on Behalf of the Board	1.00	\$ 180.00
207	Non-Board Court Filings	0.10	\$ 29.00
209	Adversary Proceeding	1.60	\$ 464.00
			<b><u>\$ 673.00</u></b>
<b>Less: 10% Courtesy Discount</b>			<b>\$ (67.30)</b>
<b>TOTALS</b>		<b>2.70</b>	<b>\$ 605.70</b>

O&B requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (*i.e.*, payment of ninety percent (90%) of the compensation sought, in the amount of \$545.13, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$0.00) in the total amount of \$545.13.

**Exhibit A**

IN ACCOUNT WITH

O'NEILL & BORGES LLC

250 AVE MUÑOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

February 26, 2018

FOMB IN RE COFINA TITLE III

**RE: GENERAL**

Enclosed please find our bill for professional services rendered and reimbursable expenses.  
Should you have any questions concerning the attached bill, please do not hesitate to contact us. Your prompt payment would be greatly appreciated.

Sincerely Yours,

CARLA GARCIA BENITEZ



IN ACCOUNT WITH

O'NEILL & BORGES LLC

250 AVE MUÑOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

FOMB IN RE COFINA TITLE III

February 26, 2018  
Bill #: 319372  
Billing Attorney: CGB

### BILLING SUMMARY

For Professional Services Rendered and Reimbursable Expenses for the period ending  
January 31, 2018:

Client.Matter: P1702 - 0

RE: GENERAL

Total Professional Services	\$ 209.00
Less Discount	<u>\$ -20.90</u>
Net Professional Services	\$ 188.10
Total Reimbursable Expenses	<u>\$ .00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 188.10</b>

IN ACCOUNT WITH

250 AVE MUÑOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

O'NEILL & BORGES LLC

Client.Matter: P1702 . 0  
RE: GENERAL

PROFESSIONAL SERVICES

Date	Atty	Task	Description	Hours	Rate	Amount
1/05/18	DJP	206	Review and finalize Informative Motion of the Financial Oversight and Management Board for Puerto Rico as the Representative of the Puerto Rico Sales Tax Financing Corporation Regarding January 10, 2018 3:00 P.M. Hearing.	.40	180.00	72.00
1/05/18	DJP	206	File the Informative Motion of the Financial Oversight and Management Board for Puerto Rico as the Representative of the Puerto Rico Sales Tax Financing Corporation Regarding January 10, 2018 3:00 P.M. Hearing through the court's electronic filing system.	.30	180.00	54.00
1/05/18	DJP	206	Draft and send email to Prime Clerk LLC informing of the filing of the Informative Motion of the Financial Oversight and Management Board for Puerto Rico as the Representative of the Puerto Rico Sales Tax Financing Corporation Regarding January 10, 2018 3:00 P.M. Hearing and requesting service accordingly.	.10	180.00	18.00
1/05/18	DJP	206	Draft and send email to presiding judge attaching stamped version of the Informative Motion of the Financial Oversight and Management Board for Puerto Rico as the Representative of the Puerto Rico Sales Tax Financing Corporation Regarding January 10, 2018 3:00 P.M. Hearing.	.20	180.00	36.00
1/17/18	HDB	207	Receive and review Third Supplemental Verified Statement of the Senior COFINA Bondholders' Coalition pursuant to Federal Rule of Bankruptcy Procedure 2019	.10	290.00	29.00
TOTAL PROFESSIONAL SERVICES						\$ 209.00
Less Discount						<u>\$ -20.90</u>

CONFIDENTIAL-ATTORNEY WORK PRODUCT/ATTORNEY/CLIENT PRIVILEGE

O'Neill & Borges LLC

Bill #: 319372

February 26, 2018

NET PROFESSIONAL SERVICES:

\$ 188.10

**SUMMARY OF PROFESSIONAL SERVICES**

<b>Name</b>	<b>Hours</b>	<b>Rate</b>	<b>Total</b>
HERMANN BAUER	.10	290.00	29.00
DANIEL J. PEREZ REFOJOS	1.00	180.00	180.00
<b>Total</b>	<b>1.10</b>		<b>\$ 209.00</b>

**TOTAL THIS INVOICE**

**\$ 188.10**

IN ACCOUNT WITH

O'NEILL & BORGES LLC

250 AVE MUÑOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL: (787) 764-8181  
FAX (787) 753-8944

February 26, 2018

FOMB IN RE COFINA TITLE III

RE: 17-00133-LTS BANK OF N.Y. MELLON V. COFINA-CGB

Enclosed please find our bill for professional services rendered and reimbursable expenses.  
Should you have any questions concerning the attached bill, please do not hesitate to contact us. Your prompt payment would be greatly appreciated.

Sincerely Yours,

CARLA GARCIA BENITEZ

IN ACCOUNT WITH

250 AVE MUÑOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

O'NEILL & BORGES LLC

FOMB IN RE COFINA TITLE III

February 26, 2018  
Bill #: 319373  
Billing Attorney: CGB

### BILLING SUMMARY

For Professional Services Rendered and Reimbursable Expenses for the period ending  
January 31, 2018:

Client.Matter: P1702 - 801

RE: 17-00133-LTS BANK OF N.Y. MELLON V. COFINA-CGB

Total Professional Services	\$ 464.00
VOLUME DISCOUNT	<u>\$ -46.40</u>
Net Professional Services	\$ 417.60
Total Reimbursable Expenses	<u>\$ .00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 417.60</b>

IN ACCOUNT WITH

250 AVE MUÑOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

O'NEILL & BORGES LLC

Client.Matter: P1702 . 801

RE: 17-00133-LTS BANK OF N.Y. MELLON V. COFINA-CGB

**PROFESSIONAL SERVICES**

Date	Atty	Task	Description	Hours	Rate	Amount
1/02/18	HDB	209	Receive and review Urgent Motion to File In Excess Pages file in 17-AP-133.	.20	290.00	58.00
1/05/18	HDB	209	Receive and review Omnibus Reply of The Bank of New York Mellon, as Trustee, in Support of its Motion for Summary Judgment	.30	290.00	87.00
1/05/18	HDB	209	Review Motion to Dismiss as to Cyprus Capital.	.10	290.00	29.00
1/05/18	HDB	209	Receive and review Assured Guaranty Corp. and Assured Guaranty Municipal Corp.'s Reply in Further Support of Its Motion for Summary Judgment.	.30	290.00	87.00
1/08/18	HDB	209	Receive and review Ambac Assurance Corporation and National Public Finance Guarantee Corporation's Reply to the Subordinate Parties' Counter-Statement of Additional Undisputed Facts (.2) and Reply on Further Support of their Motion for Summary Judgment (.2)	.40	290.00	116.00
1/08/18	HDB	209	Receive and review the Mutual Fund Group and the Puerto Rico Funds reply in support of motion for summary judgment.	.30	290.00	87.00

TOTAL PROFESSIONAL SERVICES

\$ 464.00

VOLUME DISCOUNT

\$ -46.40

NET PROFESSIONAL SERVICES:

\$ 417.60

**SUMMARY OF PROFESSIONAL SERVICES**

Name	Hours	Rate	Total
HERMANN BAUER	1.60	290.00	464.00

CONFIDENTIAL-ATTORNEY WORK PRODUCT/ATTORNEY/CLIENT PRIVILEGE

O'Neill & Borges LLC

Bill #: 319373

February 26, 2018

<b>Total</b>	<b>1.60</b>	<b>\$ 464.00</b>
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**TOTAL THIS INVOICE**

**\$ 417.60**